

Article 3.

Levy of Taxes in Urban Service Districts.

**§ 160B-11. Taxes authorized; limits.**

A consolidated city-county may levy the following taxes within defined urban service districts in addition to those levied throughout the county, in order to finance, provide or maintain for the districts services, facilities and functions in addition to or to a greater extent than those financed, provided or maintained for the entire county.

- (1) Property Taxes. – A consolidated city-county may levy within any urban service district a tax on property at a rate not to exceed one dollar and fifty cents (\$1.50) on the one hundred dollars (\$100.00) of appraised valuation. This rate limitation does not apply to property taxes levied (i) for debt service on general obligation bonds of the consolidated city-county, (ii) for the support of the public schools or (iii) for any purpose approved by a special vote of the people.
- (2) Motor Vehicle and Taxicab License Taxes. – A consolidated city-county may levy within any urban service district the motor vehicle and taxicab license taxes authorized in G.S. 20-97.
- (3) Privilege License Taxes. – A consolidated city-county may levy within any urban service district privilege license taxes as authorized for cities and towns under the general law of the state. (1973, c. 537, s. 1.)